



*“Too often, I hear cries of why we cannot do something or why we should not do something for fear of change. To the advocates of the status quo, I say that your time has passed. If we are going to help ease the property tax burden imposed on homeowners and business owners, we need visionaries – not obstructionists with self-serving agendas trying to protect their own fiefdoms.”*

**HARVEY B. LEVINSON**

*Chairman, Nassau County Board of Assessors*

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### **OUTLINE OF ASSESSOR LEVINSON’S SPECIAL TAXING DISTRICT PROPOSALS**

- Recommend the dissolution of commissioner-operated and town-operated special districts.
- All services previously provided by commissioner-operated special districts, such as sanitary districts, should be provided by each town directly.
- Once under town control, all properties in the unincorporated areas would pay a single property tax rate for all town services, as residents in villages and cities do.
- Personnel currently employed by a special taxing district would remain in place as town employees.
- The tax rate for services would appear on the tax bill as: *“Unincorporated Services Fund.”*
- Numerous special taxing district lines would no longer be necessary. The new tax bill would have two line entries: *“Town General Fund”* and *“Unincorporated Services Fund.”*
- The tax rate for unincorporated services would be based on the total assessed value of all properties throughout the unincorporated areas of the town.
- Comprehensive legislative reform to be sought in Albany to implement proposal.
- Fire Districts, while retaining their local identity, would no longer operate or be treated as separate taxing jurisdictions. Budgets would be submitted to the town for review and approval.
- Establish a Nassau County Water Authority similar to Suffolk County. Widely varying water tax rates would be replaced with a tariff charge based on water usage and a uniform property tax rate based on a total countywide assessed value.

*“Every tax saving idea must be on the table with the realization that we must do what is best for the taxpayer and that improvements can be made.”*

### **ADVANTAGES OF THE PROPOSALS**

1. Low income senior citizens and veterans would see substantial reductions in their property tax bills because exemptions would be applied to the *“Unincorporated Services Fund.”* Presently, the exemptions do not apply to special districts.
2. Eliminates assessment disparities and widely different tax rates imposed on homeowners throughout the unincorporated areas of the towns.
3. Allows the commercial tax base to be shared within each town.
4. Reduces the confusing multitude of special district taxing jurisdictions.
5. Increases oversight over the delivery of municipal services.
6. Utilities would not be able to avoid paying their fair share of the cost of services. (The Court of Appeals has ruled that utilities do not have to pay special district payments [ad valorem levies] unless they are directly benefited by the districts.)